

Exhibit 1

Disputed Claims

Debtors' Thirty-Eighth Omnibus Objection to Claims
Exhibit 1 - Disputed Claims

Schedule of Disputed Claims to be Reclassified		
Ref #	Disputed Claims	Affected Proof of Claim No.
1.	SINOR, RACHELLE	10949
2.	SKOWRON, ANNA	14544
3.	SMITH, APRIL M	14416
4.	SMITH, DEMIAN M.	8119
5.	SMITH, MICHELLE SUE	8313
6.	SMITH, PATRICIA A	17859
7.	SMITH, SHARON	11766
8.	SOTELO, VIVIAN	10908
9.	SOUTHWELL, WILLIAM P	14219
10.	SOUTHWELL, WILLIAM	5954
11.	SPADE, CHARLENE	2644
12.	SPEARS, CHRISTOPHER	13653
13.	SPEARS, CHRISTOPHER	18734
14.	SPIRK, DANIEL W	5047
15.	SPLONSKOWSKI, STUART L	10805
16.	STABELLA INC	5119
17.	STAELENS, KURT	1897
18.	STAELENS, KURT C	10388
19.	STANYARD, BRAD	18160
20.	STEPHENSON, JARMILIA	15203
21.	STEVENS, TERESA	19048
22.	STOUT JR., HARRY L	7140
23.	SUY, SINHAK	6509
24.	SWATOW PUERTO RICO CORP.	4302
25.	SWOBODA, JOHN A	12511
26.	TALLEY-PERRY, TWANDA	18514
27.	TANYA, RILEY	11004
28.	TAUNTON MUNICIPAL LIGHTING PLANT	10136
29.	TAUNTON MUNICIPAL LIGHTING PLANT	8255
30.	TAYLOR, RYANNE	15835
31.	TEMPLE, TONDA	14264
32.	TENAGLIA & HUNT, P.A.	17625
33.	TERRELL-LAVINE, MARIANNE	8466
34.	THOMPSON, PATRICIA	9931
35.	THOMPSON, THOMAS G	14246
36.	TITUS, GERALDINE MAE	12042
37.	TOLIVER, MARGUERITE	17469
38.	TORRES, REBECCA L	12077
39.	TORTORICE, THERESA M	11603
40.	TRIANGLE TRADING CO, INC	579
41.	TRYON, JOHN F	13715
42.	TUCKER, KIMBERLY S	9471
43.	TURNER, ASHLEY N	16416
44.	TYE, BRYAN E	14278
45.	U.S. CUSTOMS AND BORDER PROTECTION	20058
46.	UDREA, KIMBERLY	18866
47.	VANHOOK, HAROLD	17806
48.	VARNADO, THELMARE	10848
49.	VASANT, JADIA S.	9205
50.	VASQUEZ, JALISA L	14560
51.	VIEL, JILL R	13591
52.	VILAS, CRAIG	12111
53.	VILLAGE OF WEST DUNDEE	19401
54.	VISHWANATH, K.R.	8600
55.	VOHRA, NEELU	17236
56.	VUE, MAYS H	20228
57.	WARD, NIKI	19577
58.	WARE, BRENDA F	11480
59.	WASHINGTON, CONSTANCE	14142